

**REMARKS**

This Amendment is in response to the Office Action mailed May 6, 2005, in which a Restriction Requirement was made between Group 1 (claims 1-17 drawn to magnetoresistive stacks) and Group 2 (claims 18-28 drawn to a method of forming a stack). With this Amendment, Applicant elects claims directed to a magnetoresistive stack (Group 1).

Non-elected claims 18-28 have been canceled without prejudice to Applicant's right to pursue those claims in a divisional application. New claims 29-38 have been added, which are also directed to a magnetoresistive stack, as are the elected claims 1-17.

The Specification has also been amended to correct two typographical errors appearing in the paragraph on pages 9 and 10 of the Specification.

With this Amendment, claims 1-17 and 29-38 are presented for examination.

Respectfully submitted,

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